IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s)

Moshman et al.

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Examiner

Mercier, Melissa S.

For

CONTROLLED RELEASE FORMULATIONS

RESPONSE TO OFFICE ACTION

Mail Stop Amendment

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the final Office Action mailed January 21, 2011 (hereafter "Office Action"), please consider the following.

Listing of the Claims which begins on page 2 of this paper; and

Remarks which begin on page 8 of this paper.